IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 10TH AUGUST 2007 / 19TH SRAVANA 1929

WP(C).No. 22605 of 2007(N)

PETITIONER:

K.MOHAMMED ALI,KALATHINKAL HOUSE,
BOOTHANAM,ARIVAYAL,S.BATHERY.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

COMMERCIAL TAX INSPECTOR,
AGRICULTURAL INCOME TAX & COMMERCIAL TAX OFFICER,
S.BATHERY,WAYANAD.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 10/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF THE RENTAL AGREEMENT DT.28.6.2007.

P2: TRUE COPY OF THE RECEIPT ISSUED BY PANCHAYAT DT.13.7.2007.

P3: TRUE COPY OF THE NOTICE U/S. 44(8) OF KVAT ACT DT.18.7.07.

P4: TRUE COPY OF THE SEIZURE RECEIPT DT.18.7.2007.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.22605 of 2007

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Dated this the 10th day of August, 2007.

JUDGMENT

The petitioner is challenging Ext.P3 which is a notice proposing fine. Ext.P4 which is also under challenge is seizure receipt of goods. Pursuant to conditional interim orders issued by this court, goods are released to the petitioner. Adjudication has to be necessarily completed as seizure or penalty could be levied under Section 44(8) of the KVAT Act only by an officer not below the rank of an Assessing Officer. In the circumstances, W.P. is disposed of directing the respondent to refer the file for adjudication. There will be further direction to the adjudicating officer to complete adjudication within three months from today after hearing the petitioner. The petitioner will produce copy of this judgment for compliance.

C.N.RAMACHANDRAN NAIR
Judge

pms